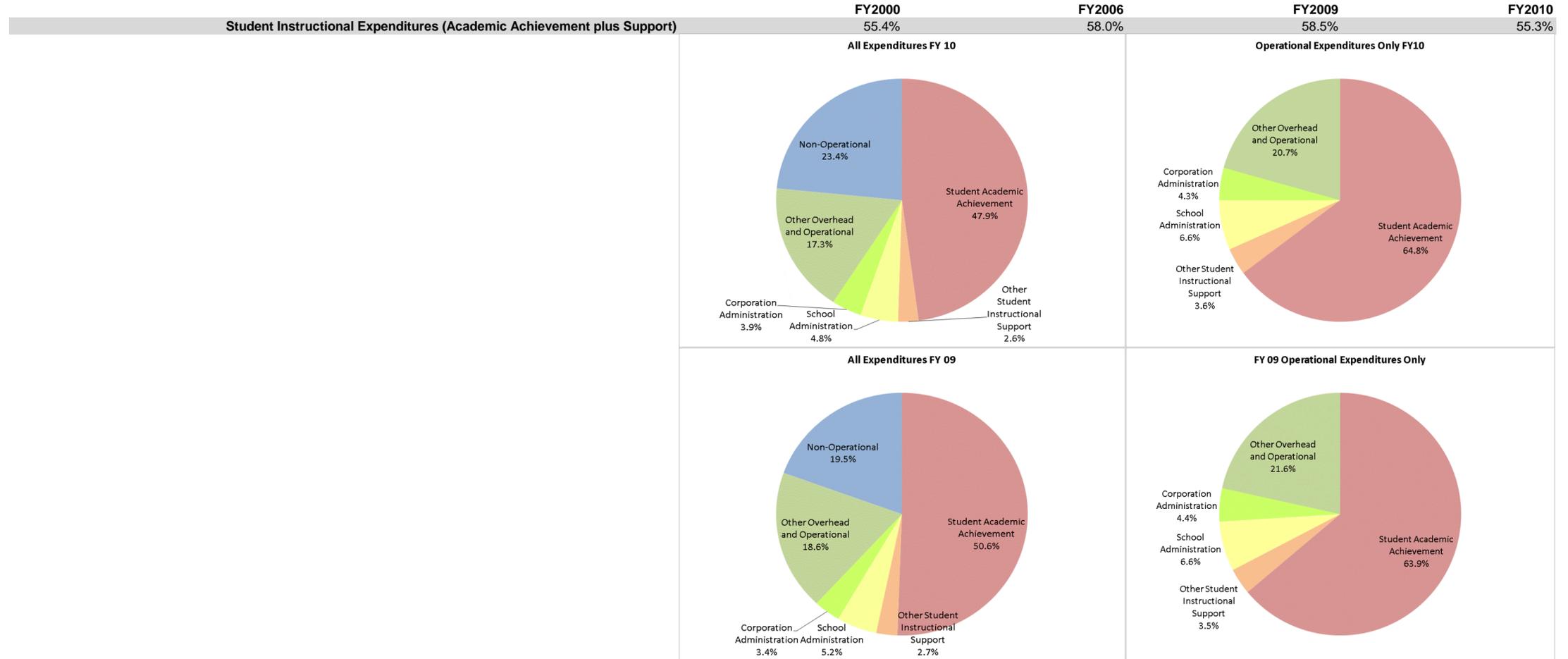


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Tipton Community School Corp (7945)

Tipton Community School Corp (7945)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$7,216,651	48.4%	\$7,983,582	50.7%	\$8,305,636	50.6%	\$8,455,898	47.9%
Student Instructional Support	\$1,043,937	7.0%	\$1,155,252	7.3%	\$1,292,330	7.9%	\$1,319,868	7.5%
Overhead and Operational	\$3,031,301	20.3%	\$3,792,906	24.1%	\$3,623,064	22.1%	\$3,746,901	21.2%
Nonoperational	\$3,605,630	24.2%	\$2,829,136	18.0%	\$3,197,993	19.5%	\$4,140,332	23.4%
Grand Total	\$14,897,520		\$15,760,877		\$16,419,023		\$17,662,999	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Tipton Community School Corp (7945)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$33,585	\$38,588	\$39,639		18%	3%
	11100 Regular Programs; Elementary	\$1,739,229	\$1,948,095	\$2,715,964	\$2,718,809	56%	40%	0%
	11200 Regular Programs; Middle/Junior High	\$1,039,161	\$1,167,429	\$1,613,090	\$1,651,341	59%	41%	2%
	11300 Regular Programs; High School	\$1,406,346	\$1,536,891	\$2,005,158	\$2,031,357	44%	32%	1%
	11410 Vocational Education; Agriculture A	\$62,177	\$68,192	\$73,910	\$66,161	6%	-3%	-10%
	11450 Vocational Education; Consumer and Homemaking	\$79,242	\$99,711	\$118,780	\$127,862	61%	28%	8%
	11470 Vocational Education; Business Education	\$48,644	\$54,161	\$57,428	\$58,054	19%	7%	1%
	11480 Vocational Education; Industrial Education A	\$51,952	\$34,953	\$13,454	\$4,482	-91%	-87%	-67%
	11590 Other Vocational Education Programs	\$7,486	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$41,379	\$70,269	\$1,253	\$1,373	-97%	-98%	10%
	12110 Gifted And Talented; Gifted and Talented	\$93,017	\$109,267	\$110,874	\$170,201	83%	56%	54%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$31,243	\$0			-100%
	12210 Mental Disabilities; Mild Mental Disabilities	\$184,758	\$193,620	\$224,054	\$224,556	22%	16%	0%
	12340 Physical Impairment; Hearing Impairment	\$13,657	\$270	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$8,241	\$4,339	\$12,158	\$6,475	-21%	49%	-47%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$32,038	\$55,212	\$49,662	\$48,205	50%	-13%	-3%
	12510 Culturally Different; Communication Disorders	\$1,464	\$131	\$604	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$69,683	\$47,637	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$257,535	\$349,611	\$399,896	\$388,843	51%	11%	-3%
	12710 Equal Opportunity At Risk	\$73,624	\$72,212	\$50,030	\$44,780	-39%	-38%	-10%
	12810 Special Education Preschool	\$36,327	\$63,473	\$47,040	\$6,555	-82%	-90%	-86%
	12900 Other Special Programs	\$24,972	\$729	\$1,677	\$1,444	-94%	98%	-14%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$20,260	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$924	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$5,570	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$5,155	\$2,981	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$32,377	\$21,836	\$15,766	\$13,920	-57%	-36%	-12%
	15100 Enrichment Programs; Non-Credit	\$1,701	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$16,809	\$9,716	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$94,997	\$65,143	\$69,441	\$75,315	-21%	16%	8%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$87,479	\$101,532	\$39,819	\$50,223	-43%	-51%	26%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,151	\$5,000	\$993	\$1,041	-83%	-79%	5%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,815	\$2,358	\$1,376	\$28	-99%	-99%	-98%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,726	\$1,116	\$157	\$1,657	-39%	48%	> 500%
	22220 Library/Media Services; School Library	\$193,111	\$223,250	\$225,465	\$232,565	20%	4%	3%
	22230 Library/Media Services; Audiovisual	\$26,406	\$1,516	\$1,022	\$565	-98%	-63%	-45%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$79,483	\$89,245	\$91,863	\$86,396	9%	-3%	-6%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$66,960	\$105,196			57%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$32,049	\$27,943			-13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$194,574	\$192,562	\$141,822	\$221,136	14%	15%	56%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$27,388	\$51,904	\$48,500	\$48,575	77%	-6%	0%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$5,540	\$1,200			-78%
	26497 2007 Account Code - Teachers Retirement Fund	\$234,281	\$335,264	\$0	\$0			
Student Academic Achievement Total		\$6,303,141	\$7,013,209	\$8,305,636	\$8,455,898	34%	21%	2%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$2,623			
	21140 Attendance and Social Work Services; Pupil Accounting	\$2,428	\$1,535	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$140,382	\$199,540	\$248,084	\$255,920	82%	28%	3%
	21290 Guidance Services; Other Guidance Services	\$93	\$0	\$0	\$0	-100%		
	21310 Health Services; Service Area Direction	\$652	\$200	\$0	\$0	-100%	-100%	
	21320 Health Services; Medical Services	\$1,729	\$1,937	\$1,960	\$2,086	21%	8%	6%
	21340 Health Services; Nurse Services	\$48,087	\$60,880	\$85,380	\$86,097	79%	41%	1%
	21390 Health Services; Other Health Services	\$78,935	\$19,065	\$6,407	\$2,690	-97%	-86%	-58%
	21420 Psychological Testing	\$10,026	\$12,595	\$16,144	\$0	-100%	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$76,614	\$85,659	\$87,374	\$103,954	36%	21%	19%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$89	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$11,411			
	24100 Office of The Principal	\$558,681	\$627,126	\$846,982	\$855,088	53%	36%	1%
Student Instructional Support Total		\$917,715	\$1,008,536	\$1,292,330	\$1,319,868	44%	31%	2%
Overhead and Operational								

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Tipton Community School Corp (7945)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$15,071	\$15,071	8%	8%	0%
	23150 Board of Education; Legal Services	\$4,617	\$2,730	\$9,071	\$12,507	171%	358%	38%
	23160 Board of Education; Promotion Expenses	\$1,050	\$4,734	\$4,694	\$5,362	411%	13%	14%
	23210 Executive Administration; Office of The Superintendent	\$280,347	\$313,208	\$448,937	\$570,778	104%	82%	27%
	23290 Executive Administration; Other Executive Administration Services	\$9,715	\$7,660	\$0	\$0	-100%	-100%	
	25120 Fiscal Services; Service Area Direction	\$38,661	\$39,854	\$72,805	\$74,287	92%	86%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$22,484	\$4,993	\$8,776	\$3,312	-85%	-34%	-62%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,246	\$2,888	\$1,583	\$1,488	19%	-48%	-6%
	25196 Other Fiscal Services; Cash Change	\$1,500	\$2,450	\$1,200	\$0	-100%	-100%	-100%
	25750 Personnel Services; Health Services	\$2,002	\$1,670	\$1,675	\$0	-100%	-100%	-100%
	25920 Ditch Assessments	\$138	\$168	\$0	\$422	206%	151%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$24,242	\$101,265	\$136,743	\$139,104	474%	37%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$958,137	\$844,306	\$1,277,115	\$1,174,589	23%	39%	-8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$154,479	\$246,905	\$134,546	\$252,938	64%	2%	88%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$599	\$403	\$0	\$0			
	26499 2007 Account Code - Other	\$3,139	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$30,584	\$352,578	\$83,484	\$93,789	207%	-73%	12%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$34,954	\$35,519			2%
	27010 Student Transportation; Service Area Direction	\$41,555	\$40,374	\$40,228	\$37,126	-11%	-8%	-8%
	27100 Student Transportation; Vehicle Operation	\$165,748	\$245,886	\$339,046	\$362,693	119%	48%	7%
	27200 Student Transportation; Monitoring Services	\$7,912	\$13,612	\$17,377	\$12,121	53%	-11%	-30%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$95,078	\$146,577	\$139,280	\$153,750	62%	5%	10%
	27400 Student Transportation; Purchase of School Buses	\$20,965	\$185,775	\$167,178	\$135,980	> 500%	-27%	-19%
	27500 Student Transportation; Insurance on Buses	\$5,400	\$6,115	\$15,543	\$13,282	146%	117%	-15%
	27700 Student Transportation; Contracted Transportation Services	\$443,486	\$363,382	\$378,567	\$349,736	-21%	-4%	-8%
	27900 Student Transportation; Other Student Transportation Services	\$28,170	\$24,588	\$24,745	\$23,143	-18%	-6%	-6%
	31100 Food Services Operations; Service Area Direction	\$0	\$1,219	\$604	\$615		-50%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$236,670	\$296,079	\$267,119	\$272,263	15%	-8%	2%
	31400 Food Services Operations; Food Purchases	\$215,650	\$306,032	\$2,573	\$7,026	-97%	-98%	173%
	31900 Other Food Services	\$22,201	\$0	\$152	\$0	-100%		-100%
Overhead and Operational Total		\$2,829,774	\$3,569,450	\$3,623,064	\$3,746,901	32%	5%	3%
Nonoperational								
	33400 Athletic Coaches	\$190,636	\$193,682	\$264,108	\$270,888	42%	40%	3%
	33990 Other Community Services; Other	\$935	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$37,615	\$31,815	\$465,780	\$527,916	> 500%	> 500%	13%
	45100 Building Acquisition, Construction and Improvements	\$1,146,787	\$567,977	\$414,236	\$1,219,489	6%	115%	194%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$172,064	\$3,262	\$218,882	\$222,447	29%	> 500%	2%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$32,791	\$20,883	\$810		-98%	-96%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,350	\$0	\$0	\$0	-100%		
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$3,013	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$377,249	\$356,706	\$320,984	\$298,284	-21%	-16%	-7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$54,105	\$0	\$91,585	\$45,914	-15%		-50%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$165,000	\$128,870	\$174,365		6%	35%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$35,568	\$34,150	\$1,200		-97%	-96%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,370,256	\$1,316,854	\$1,238,516	\$1,379,018	1%	5%	11%
	54200 Common School Fund; Principal	\$218,694	\$94,125	\$0	\$0	-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%		
Nonoperational Total		\$3,573,204	\$2,797,778	\$3,197,993	\$4,140,332	16%	48%	29%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$71,211	\$94,072	\$0	\$0			
	26492 2007 Account Code - Social Security	\$586,447	\$629,261	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$20,286	\$10,496	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$500,473	\$574,184	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,144	\$1,192	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$86,125	\$62,699	\$0	\$0			
Prorated By Fund Total		\$1,273,686	\$1,371,903	\$0	\$0			